IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

CIVIL REVISION No. 11 of 2005

C.T.O.,A/E.,BHILWRA
V/S
M/S BHILWARA SPINNERS LTD.

Ms. VIDYA BORA, Asst.G.A., for the appellant / petitioner

Date of Order : 4.3.2005

HON'BLE SHRI N P GUPTA,J.

ORDER

Heard learned counsel for the petitioner.

The learned Tax Board has upheld the levy of tax on the diesel @ 3% treating it as raw-material, as it was used in generation of power for running the captive generator set on the ground that in the registration certificate, fuel and lubricant has been mentioned as raw-material, and in coming to the conclusion, the learned Tax Board has relied upon a decision of this Court. In that view of the matter, I do not find any error in the order of Tax Board requiring interference.

The revision petition is, therefore, dismissed summarily.

(N P GUPTA),J.

/tarun/